App. F IX-4

Previous References 1925 (mc

File No. 158-25

Serial Nos. 1 6 4

Later References
mc 77-26 25 1

General and Revenue Secretariat.

Serial Nos.

Part B for Nov 26

SUBJECT

Levy of Education Cess in Jafarabad municipality

2 To, The S. E. Chitnavis, The Comptroller S. C. P. Rly
L 10-2/26. 17.26
Sanctioning the levy of Education Cess in Jafarabad municipality.

- 14 8 28

GENERAL AND REVENUE SECRETARIAT

NOTES

Jud File No. 158-26

FILE HEADING.

Levy of Education Cess

From The Deputy Comm., Chittagong District

No. C 227 Jud 25 26 Dated 15 May 26 Received 17 5 26

Diary No. L628-2	Enclos 3 Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Forwards in original report dt 26 April 26 read from the President Jagalur Municipality requesting to obtain sanction of Govt for levying Education Cess at 6 pies in the rupee levied as tax on buildings &c in that Municipality, as the Comptroller has taken objection for the levy of the cess at that rate without the special sanction of Govt. Vide extract enclosed of the Comptroller's audit objection memo dt 12 January 26

NOTES AND ORDERS.

7 Aug B

It states also that the no of objection that the Rs. 6 cess is issued by Govt under Notifn No L 210/Jud 136 22 4 dt 10th July 23 in exercise of the powers conferred by sub-Section 3 of Section 187 of the Municipl Regulation is itself sufficient authority for various Municipl Councils to levy the cess at a rate not exceeding one anna per rupee of the house tax &c collected in those Municipalities and that further special sanction is not called for fixing the amount of cess separately in each case and the Govt agree

NOTE B—First Class

WD No. 672—Jud—1,000—1-26

6222

WD 01284—GPB—40,000 -17 12-25
[App. F—III—2

General and Revenue Secretariat

Mil File No 15 P of 1925

Serial No

with them, requests that the Comptroller may be addressed in the matter of withdrawing his objection in case the Dy. Comm's interpretation is not correct- to accord Govt sanction to the levy of the cess in the Jagalur Municipality at 6 pies in the rupee with effect from 1st July 1923 Submitted for orders

14/5/25

2) Though a similar power is given to the Municipal Commissioners under Sec 55 of the Municipalities Act, it is subject to the sanction of Govt. The Main Municipal Council are required to first obtain the sanction of Govt before they levy any tax. Though power is given to them to impose the same it seems therefore that the sanction of Govt is required before the Municipal Council can exercise the power of levying an education Cess within the Municipal area.

16/31
31/5

L.R.Levy)

Govt sanction seems necessary before the power to levy the Cess can be exercised

1st Mr Wheeler

2) Business separated from Mr. E Food Cess as Income from the is being credited to Education separate fund and will be utilised for the benefit of Jagalur Municipality

29/5

Mr 17/6/25

NOTE—Contin. Sheet

Serial No

b) Two drafts sent as directed at paras 4 & 5

From 2626 [illegible] L R Rees)

10666/10/6

4) [illegible]

[illegible]

Read 28/6

2 To, The Deputy Comm, Chittaldrug
The Comptroller to Govt and
The Inspector General of Edn
No L 10-121 d 17 26
Accords sanction to the
levy of Education Cess at half an
anna in the Rupee in Jagalur
municipal Council and observes
that a separate G O is necessary
for the levy of Edn Cess in minor
municipal Councils

3 To, The I G of Education
No L 13/d 17 26
Requests to inform as
to how the Cess realised in the minor
municipal Councils is being used &
whether it is separately funded & used
solely within the limits of municipalities

GENERAL & REVENUE SECRETARIAT
8 JUL 1926

WD 61264—GPB—40,000—17 12-26
App. F III—2]

General and Revenue Secretariat

File No 158 of 192 5-

Serial No.

No 484 of 21st August 1926

From

The Inspector General of Education

With reference to the enquiry at sl 3 as to how the Education Cess levied on minor Municipalities is utilised & how funded, forwards a statement showing the receipts under Edn Cess in the Municipalities wherein it is levied and states that the Cess collections are included in the Municipal Funds & are not being utilised for educational purposes

1) Submitted with reference to para 5 supra

2) The question of education was raised that Govt orders on the subject of utilisation of the Cess Cess are awaited this is pending in the Education Branch

Nov 26 8 26 26 First Member

2336/27-8

3) Please ascertain how Notified Area Committees spend their funds & whether they have any Education Committees or Sub-Committees for the purpose

1 Dec 26

SECRETARY

4) The file containing the Govt letter (Edn Dept) No Genl dated 11/8/26 finally disposing the matter is not yet found on the file (Edn 36-26) The matter is expected to be traced

3 9 26

2 8 26)

Serial No

16
CB may be requested to state in what stage the question raised at para 13 of ROD

from 27/9/26 to CB (16) The Question is before the Council
24/9/26

15)
The approval of CB may be enquired as from 29/9/26 to CB. 16)
27/9/26

16.

17)
The item on may be kindly requested to note the stage

from 29/9 to CB 18) In connection with the following note in Council has been made—
19th the DC was requested to arrange a with the Municipal Councils concerned to utilise the amount for Educational purposes with the rural areas passed
30/9/26 to DC 19)

Sub proposal with drafts to members of Municipal Councils as per para 11 above

NOTE—Contn. Sheet

Serial No

Education Cess fund is shown in the Mah. accounts separately under a head Education Cess under Debt Heads. It is not therefore used for the general purposes of the Municipality
Secy
4/2/26 26.

VI Budget Estimates for 26 27 of the following Mah. Cls are put up.
1) Devanhalli, (3) Magadi
2) Doddaballapur, (4) Malavalli, & in all these cases Edn. Cess is shown separately under Public Debt under receipts. Expenditure is not however separately shown
Secy
4/2/26.

VI. Reference para 11 of the note.

From para 8 it will be seen that the Edn. Cess levied by the Mah. Cls, the proceeds of which has been reported to be spent in accordance with the Mah. Cls Constitution & whether the amounts for educational purposes within the Mah. area Cesses in the budgets of the Mah. Cls, the Edn. Collections is shown under a separate head on the receipts side of the budget but on the expenditure side the Mah. Cls are reported to show the expenditure on Edn. Cess fund separately on the expenditure side also showing the expenditure for educational purposes within the jurisdiction of the Mah. Cls in accounts of the Mah. Cls

General and Revenue Secretariat. | File No. | of 19

Serial No

4493
25/10

shown in their Method Liability Statement to the appendices to the Budget

Finl Member 28/10

Chief Secy may please note the Director's orders passed on the Collector's letter of 12th July

It is impossible to mention up the Educational Cess of every Municipality with the Cess of every area without the consent of the Municipality, which I cannot, and do not suppose the Govt will. The Collector may however accumulate it till the sum is large enough to be used for any Educational benefit of that nature according to the Municipal limits, or as paid up from year to year for the same purpose. Once is however legal for accounting. This Office suggested by Govt Secy suitable & may adopt

29/10/26

Chief Secy
with compts

30/10/26

Put with the papers in the file and send to Records

E 29/10

Supt—Centl. Press

WD 2125—G.P.S.—10.41 1—2

File No. of 19..

General and Revenue Secretariat.

Serial No.

WD 01226—GPB—37,500—[illegible]-26
App. F III—2]

General and Revenue Secretariat

File No 156 of 192 5-26

Serial No.

1 An extract of the opinion of Counsel from Ex. G.O. 36-26 is noted [illegible] below -

"The D.P.I. was requested to arrange with the Municipal Council concerned to utilise the amounts for educational purposes: whether the municipal area

[illegible]

[illegible]

Draft Sub.

[illegible]

To The D. P. I. of Education

No 2823 dated 26 11 26

Requests to submit proposals for utilising the collections Education Cess Receipts for educational purposes within the respective municipal areas.

Proposals for the utilisation of Edn Cess collected in certain minor municipal Councils in the Shimoga District have been received & orders are being passed in the matter in a separate file. The file may be returned to the D P I when done with.

Address :—Deputy Commissioner, CHITALDRUG

In reply please refer to No. C 227 ME 25-26
Enclosures 3

OFFICE OF THE DEPUTY COMMISSIONER
CHITALDRUG DISTRICT

Dated Chitaldrug 15th May 1926

REVENUE DEPARTMENT 6262 17 MAY 1926 LOCAL SELF GOVT BRANCH

SECRET
AY 1926

VENKATRANGAM ESQ BA BL
Deputy Commissioner
Chitaldrug District

To

The Hon'ble Nagappa Esquire Bar-at-Law
Secretary to the Government of Mysore
Local and Legislative Departments
BANGALORE

ME 158-25-1

Sir,

With reference to Government notification No 210/ L [illegible]-ed 10th July 1923 authorising minor municipal councils to levy cation Cess at not exceeding one anna in the rupee levied as tax on ldings and lands &c , I have the honor to forward herewith in riginal report No 277 dated 26th April 1926 received from the President, Jagalur Municipality, requesting me to obtain sanction of Government for levying Education Cess at 6 pies in the rupee levied as tax on buildings &c in that municipality, as the Comptroller has taken jection for the levy of the cess at that rate without the special tion of Government (vide extract enclosed of the Comptroller's t objection memo dated 12th January 1926)

I am of opinion that the rule issued by Government under notifica- No L 210 Ml 136-22-4 dated 10th July 1923 in exercise of the s conferred by sub section 3 of section 187 of the Mysore icipal Regulation is itself sufficient authority for minor municipal uncils to levy the cess at a rate not exceeding one anna per rupee of house tax &c collected in those municipalities and that further cial sanction is not called for fixing the amount of cess separately in each case If Government agree with me, I request that the ptroller may be [redacted] addressed in the matter of withhis objection But in case my interpretation is not correct, ernment may kindly be moved to accord sanction to the levy of the in the Jagalur Municipality at 6 pies in the rupee with effect

(D)

from 1st July 1923

I have the honor to be,

S I R,

Your most obedient servant,

Deputy Commissioner,
Chitaldrug District.

నం 227
26-4-26

29APR1926

To
The Chief Secretary to Government
Public Department
Fort St. George

Sir,

I have the honour to submit herewith the Report of the Commissioner of Excise for the year 1925-26.

2. The total number of shops for the sale of country liquor in the Presidency was 2,210 as per G.O. No. 136-22-4 dated 10th July 1923 as against 2,211 in the previous year. The number of shops in the Agency Tracts was 23 as against 24 in the previous year. The number of shops in the Madras City was 6 as against 7 in the previous year. The number of shops in the Malabar District was 210 as against 211 in the previous year. The number of shops in the Nilgiris was 6 as against 7 in the previous year. The number of shops in the South Kanara District was 21 as against 22 in the previous year. The number of shops in the Anantapur District was 100 as against 101 in the previous year. The number of shops in the Kurnool District was 100 as against 101 in the previous year. The number of shops in the Cuddapah District was 100 as against 101 in the previous year. The number of shops in the Nellore District was 100 as against 101 in the previous year. The number of shops in the Chittoor District was 100 as against 101 in the previous year. The number of shops in the North Arcot District was 100 as against 101 in the previous year. The number of shops in the South Arcot District was 100 as against 101 in the previous year. The number of shops in the Tanjore District was 100 as against 101 in the previous year. The number of shops in the Trichinopoly District was 100 as against 101 in the previous year. The number of shops in the Madura District was 100 as against 101 in the previous year. The number of shops in the Ramnad District was 100 as against 101 in the previous year. The number of shops in the Tinnevelly District was 100 as against 101 in the previous year. The number of shops in the Coimbatore District was 100 as against 101 in the previous year. The number of shops in the Salem District was 100 as against 101 in the previous year. The number of shops in the Vizagapatam District was 100 as against 101 in the previous year. The number of shops in the Godavari District was 100 as against 101 in the previous year. The number of shops in the Kistna District was 100 as against 101 in the previous year. The number of shops in the Guntur District was 100 as against 101 in the previous year. The number of shops in the Nellore District was 100 as against 101 in the previous year. The number of shops in the Chittoor District was 100 as against 101 in the previous year. The number of shops in the North Arcot District was 100 as against 101 in the previous year. The number of shops in the South Arcot District was 100 as against 101 in the previous year. The number of shops in the Tanjore District was 100 as against 101 in the previous year. The number of shops in the Trichinopoly District was 100 as against 101 in the previous year. The number of shops in the Madura District was 100 as against 101 in the previous year. The number of shops in the Ramnad District was 100 as against 101 in the previous year. The number of shops in the Tinnevelly District was 100 as against 101 in the previous year. The number of shops in the Coimbatore District was 100 as against 101 in the previous year. The number of shops in the Salem District was 100 as against 101 in the previous year. The number of shops in the Vizagapatam District was 100 as against 101 in the previous year. The number of shops in the Godavari District was 100 as against 101 in the previous year. The number of shops in the Kistna District was 100 as against 101 in the previous year. The number of shops in the Guntur District was 100 as against 101 in the previous year.

ನಿಮ್ಮ ಪ್ರೋತ್ಸಾಹಕ್ಕೆ ಧನ್ಯವಾದಗಳು ಅಭಿನಂದನೆಗಳು

ಹುಣಸೂರು ಕೃಷ್ಣಮೂರ್ತಿ
President

Meeting Proceedings of the Jagacua Municipal Council held on 8th August 1923

Present Mr S Narayana Rao B A
President

× × × × × × × × × × ×

(1) మేర్ల శాలేము నిసికాలాల్టీబుల్లి
చుంటాయి వంశవృద్ధి 0-1-0 అ రోజు
మిగతగంటి యజు కోడ్ఎట్ కి స్వల్పకాలంలో
మాం తబుల్చాచా ఫ్ నం ని 210/Rul 136-22 4
ఆనుకరంని తి స్వల్పకాలంలో కాలాల్టీలంబ కాంచ
రాజకీయ C 5 Rul 23-24 భద్రకం బుపు
అతిక్షిప్తం కోడ్ల లాంటిలు

కోడ్ల లాంటిలు
కాలాయు రూ కా
యు 1కి 0-0-6 చొ
గంటలు 23-24
భద్రకాలు లాంగాయు
కరం తిరిగి లాంటిలు
నకలు రాజకీయ
ఐ టం స్వల్పకాలంలో

ఈ కుంటలు మాం తబుల్చాచా తిరిగి స్వల్పకాలంలో

× × × × × × × × × × ×

(Sd) S Narayana Rao
President

" True Copy "

H. Narayana Rao
President

26-4-26

ote on the au of the accounts of the Municipality for 1923-1924

× × × × × × × × ×

Education Cess

Education Cess at 6 pies per rupee is being levied and recovered in the Municipality with effect from 1st July 1923 vide per Government notification No L 210-Mul 136-22-4 dated 10th July 1923 whether any Special Sanction of Government was obtained for the levy of Education Cess at 6 pies in the rupee may kindly be intimated if not the levy should be immediately discontinued

× × × × × × × × × ×

(Sd) G S Natesaier
Assistant Comptroller
12-1-1926

Copy

H Ramanjaneyulu
President

(G.R.S VI G 34)

SUBJECT .....

Diary No. of letter replied to... 6282

Section No. 1
File No 178-
Serial No. 2

General and Revenue Secretariat

( )

, *the* 192

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue..... 17/2/26

Signed by.... Pr. R.S.

Read—

Govt notification No C 210 for 136-22-4 dated 10 Y 1923, authorising Town Municipal Councils to levy an Education Cess not exceeding one anna in the rupee as taxes on Certain items of revenue & to be utilised solely for purposes of Education

Order-Thereon—No.

Letter No C 22 Y Sul 25-26 dated 15 S 26 from the Deputy Commrs, Chitaldrug Dt, forwarding a report received from the Presidents,

May this be

i Printed ?

ii inserted as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

[illegible] Municipality, requesting
[illegible] of Govt for levying
[illegible] cess at 6 ps in the
[illegible] in Municipality
as such levy has been
objected to by the Controller
on the ground that special
sanction of Govt has not
been obtained and stating
that in view of the doubtful
sufficiency of the anticipated
proceeds of the 6 ps road cess for
Municipal Councils to
levy the cess the point
may be made clear and
sanction accorded to the
same with effect from 1st
July 1923

Govt order No - L 16-2

Govt are pleased to direct that the separate sanction ~~is necessary~~ ~~accordingly granted~~ for the levy of a Municipal road cess at 6 ps in the rupee on the annual value of buildings in the Municipality of Karwar is accorded to the levy by the Municipal Council of an educational cess at 6 ps in the rupee on the annual value of buildings in the Municipality of Karwar from 1st July 1923.

Copied by [illegible]
Examined by [illegible]
Clerk

Secy to Govt
Local & Municipal Depts
Commr, Central Divn at
The

2 drafts

APP XIII cl]

SUBJECT

Section ml

File No 157 25

Serial No 3

No of letter replied to 6287

No a/13

General and Revenue Secretariat

( )

the 192

To

The Inspector General of Edn

of issue 1/7/26

In T.C.S

Sir,

In connection with the administration of the Education cess levied by Town Municipal Councils, I am directed to request that information, as to how the cess is being used & whether it is reasonably expended & used solely within the limits of Municipalities, may be kindly furnished

I have etc

Sd

Secy to Govt

L & L Dept

WD 0062 (PB—31 000—17 8 25

2.6.26 By 3/6/26

WD 01588—GPB—2,500—21-8-26

Postal Address —POST BOX No 6
Tel Addres —EDUCATION Bangalore

8472
24 AUG 1926

DEPARTMENT OF EDUCATION
Government of Mysore

84

OFFICE OF THE INSPECTOR-GENERAL OF EDUCATION IN MYSORE
(Financial Branch)
Bangalore 21/22 August 1926

K MATTHAN ESQ, BA,
INSPECTOR GENERAL OF EDUCATION IN MYSORE

SECTT 1926 CTION

Ml 158-25-4

B NAGAPPA, Esq , Bar-at-Law ,
SECRETARY TO THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE, BANGALORE
(Local & Legislative Departments)

SIR

With reference to your letter No L 13/Ml 158-25-3 dated the July 1926, I have the honour to forward herewith a statement showing receipts under Education Cess in the Minor Municipalities wherein Cess is levied The Cess collected is included in the Municipal and is not being utilized for educational purposes The orders ernment on the subject of utilisation of the cess are still -- ited (Vide correpondence ending with my letter No G1 C 3606 of 6 dated 12th July 1926 to the Chief Secretary to Government)

I have the honour to be,

Sir,

Your most obedient servant

Personal Assistant
For INSPECTOR GENERAL OF EDUCATION
(Absent from Station)

69

STATEMENT SHOWING THE RECEIPTS UNDER "EDUCATION CESS" IN THE MINOR MUNICIPALITIES

Sl No	Minor Municipality	Receipts 1923-24.	1924-25.	1925-26.	Total	Remarks
1	Chennagiri Shimoga District	87 0 9	95 3 8	90 7 8	272 12 1	The Education Cess collected has not been used but it is separately shown in the Municipal accounts
2	Bhadravathi Shimoga District	32 3 6	35 6 9	41 0 0	108 10 3	The amount has not been utilized yet
3	Nyamathi Shimoga District	67 1 6	97 4 9	76 9 10	241 0 1	The amount has be included in the Municipal Funds.
	Total:	186 5 9	227 15 2	208 1 6	622 6 5	

YHV/20-8

For Inspector General of Education

APP F VI. 61.]

SUBJECT

3 cys — [illegible]

Section [illegible]

File No. 158-25

Serial No

No 2823

Diary No. of letter replied to

To

General and Revenue Secretariat

( )

the *192*

The D.C. of Ernakulam

Sir,

With reference to correspondence ending with your letter No. 5812 dated 21st August 1926 [illegible] in the matter of the [illegible] collection from the levy of Education Cess [illegible] by the Municipal Councils I am directed to invite reference to the direction [illegible] Council [illegible] your [illegible] in pursuance to arrangement with the Executive Officer

over

List of enclosures

Copies by

Examined by

wn.61965—ser—21,000—24-12-25

Request - Need - for proceeds for

[illegible] Collecting refuse to

[illegible] for educational purposes within

the Municipal area [illegible]

[illegible] may be kindly

[illegible] submitted for the orders of Govt. (urge-

[illegible] Ordinance holds the

[illegible] personal [illegible] to

[illegible] you [illegible] at which you have [illegible]

[illegible] state

[illegible]

A reply early is requested

I have the

honour

to be

Sir

Your most obedient servant

[illegible]

16/11/46 12.11.46

Copy to L.S.G. Branch

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. S 2823/G45-45 Dated, Bangalore 24-11-1938

From

P G. D'SOUZA, Esq. B. A., B. L.,
Chief Secretary to the Government of His Highness the Maharaja of Mysore

To

K Matthan Esq , B A.,

Inspector General of Education in Mysore.

Sir,

With reference to correspondence ending with your letter No Fl. 494 dated 21st August 1938 in the matter of the utilisation of the collections from the levy of the Education Cess in the minor Municipalities, I am directed to request that proposals for utilising the collections referred to for educational purposes within the respective municipal areas may be kindly submitted for orders of Government.

A very early reply is requested.

I have the honor to be,
Sir,
Your most obedient servant,

(Illegible)
For Chief Secretary to Government.

GP.